

**In the Claims:**

Please amend the claims 1, 8, 19, and 32 as indicated in the following.

Please add claim 33 as indicated in the following.

Please cancel claims 14-17, previously withdrawn, in the following.

1. (Currently Amended) A method for fabricating sidewall spacers in the manufacture of an integrated circuit device, comprising:

providing a substrate having a gate structure formed thereon;

forming a dielectric spacer layer over the semiconductor substrate; and

etching said dielectric spacer layer without the use of a sacrificial forming spacer to form

L-shaped spacers for the gate structure, the L-shaped spacers including a first L-shaped spacer adjacent to a first sidewall of the gate structure and a second L-shaped spacer adjacent to a second sidewall of the gate structure.

2. (Previously Presented) The method of Claim 1, further including forming a liner oxide layer over said gate structure prior to forming the dielectric spacer layer.

3. (Previously Presented) The method of Claim 2 wherein said liner oxide layer is deposited to a thickness of between approximately 20 Angstroms and 200 Angstroms.

4. (Previously Presented) The method of Claim 1 wherein said dielectric spacer layer comprises a nitride layer.

5. (Previously Presented) The method of Claim 3, wherein the said dielectric spacer has a thickness in the range of 150 Angstroms and 500 Angstroms.

6. (Previously Presented) The method of Claim 1 wherein said dielectric spacer layer comprises a silicon oxynitride layer.